## What Is Claimed Is:

- 1 1. A method for etching a mask layer, comprising steps of:
- forming a mask layer on a semiconductor substrate;
- 3 forming a photoresist with patterns on the surface of the
- 4 mask layer;
- forming a victim layer on the surface of the photoresist
- 6 according to the photoresist topography, wherein the thickness
- 7 of the victim layer is smaller than that of the photoresist, such
- 8 that a plurality of slopes are formed on the sidewalls of the
- 9 photoresist; and
- 10 etching the mask layer using the photoresist and the victim
- 11 layer with the slopes to be the etching mask.
- 1 2. The method for etching a mask layer as claimed in claim
- 2 1, wherein the mask layer is a nitride.
- 3. The method for etching mask layer as claimed in claim
- 2 1, wherein the thickness of the victim layer is 800~1000Å.
- 4. A method for etching a protecting layer for metal contact
- 2 windows, comprising steps of:
- 3 providing a semiconductor with semiconductor elements or
- 4 inner leads on the surface;
- forming a protecting layer over the inner leads.
- 6 forming a photoresist with patterns on the protecting
- 7 layer;

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- 8 forming a victim layer on the surface of the photoresist
- 9 according to the photoresist topography, wherein the thickness
- 10 of the victim layer is smaller than that of the photoresist with
- 11 patterns, such that a plurality of slopes are formed on the
- 12 sidewalls of the photoresist; and
- etching the protecting layer to form a plurality of metal
- 14 contacting windows using the photoresist and the victim layer
- 15 with the slopes to be the etching mask.
- 5. The method for etching a protecting layer for metal
  - contact windows as claimed in claim 4, wherein the protecting
- 3 layer is nitride.
- 1 6. The method for etching a protecting layer for metal
- 2 contact windows as claimed in claim 4, wherein the victim layer
- 3 is an anti-reflection coating layer.
- 7. The method for etching a protecting layer for metal
- 2 contact windows as claimed in claim 4, wherein the thickness of
- 3 the victim layer is 800~1000Å.
- 8. The method for etching a protecting layer for metal
- 2 contact windows as claimed in claim 4, wherein the plurality of
- 3 metal contacting windows are pad regions and fuse regions